



General Assembly

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Sixty-third session

Fifth Committee

Agenda item 117

Review of the efficiency of the administrative and
financial functioning of the United Nations

Draft resolution submitted by the Chairman of the Committee following
informal consultations

Proposed programme budget outline for the biennium 2010-2011

The General Assembly,

Reaffirming its resolution 41/213 of 19 December 1986, in which it requested
the Secretary-General to submit in off-budget years an outline of the proposed
programme budget for the following biennium,

Reaffirming also section VI of its resolution 45/248 B of 21 December 1990,

Reaffirming further rule 153 of its rules of procedure,

Recalling its resolution 58/269 of 23 December 2003,

Having considered the report of the Secretary-General on the proposed
programme budget outline for the biennium 2010-2011¹ and the recommendations
contained in the related report of the Advisory Committee on Administrative and
Budgetary Questions,²

1. *Reaffirms* that the Fifth Committee is the appropriate Main Committee of
the General Assembly entrusted with responsibilities for administrative and
budgetary matters;

2. *Endorses* the observations and recommendations contained in the report
of the Advisory Committee on Administrative and Budgetary Questions,² subject to
the provisions of the present resolution;

3. *Reaffirms* that the proposed programme budget outline shall contain an
indication of the following:

* A/C.5/63/000

* A/C.5/63/022

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- (a) A preliminary estimate of resources needed to accommodate the proposed programme of activities during the biennium;
- (b) Priorities, reflecting general trends of a broad sectoral nature;
- (c) Real growth, positive or negative, compared with the previous budget;
- (d) Size of the contingency fund expressed as a percentage of the overall level of resources;

4. *Also reaffirms* that the budget outline should provide a greater level of predictability of resources required for the following biennium and promote greater involvement of Member States in the budgetary process, thereby facilitating the broadest possible agreement on the programme budget;

5. *Further reaffirms* that the budget proposals of the Secretary-General should reflect resource levels commensurate with mandates for their full, efficient and effective implementation;

6. *Requests* the Secretary-General to continue to include in the proposed budget outline and in the proposed programme budget, provisions for expenditures for special political missions related to peace and security that are expected to be extended or approved in the course of the biennium;

7. *Stresses* that the budget outline is a preliminary estimate of resources;

8. *Invites* the Secretary-General to prepare his proposed programme budget for the biennium 2010-2011 on the basis of a preliminary estimate of 4,871,048,700 United States dollars at revised 2008-2009 rates;

9. *Notes* that the preliminary estimates provided by the Secretary-General for the proposed programme budget for the biennium 2010-2011 do not include provisions for the implementation of those requirements that are under discussion by the General Assembly and that the requirements pertinent to the regular budget should be reflected in the programme budget for the biennium 2010-2011, subject to the approval by the General Assembly and in accordance with resolutions 41/213 and 42/211 B;

10. *Welcomes* the information contained in paragraph 8 of and the annex to the report of the Advisory Committee on Administrative and Budgetary Questions;²

11. *Notes* the additional information provided in the annex to the report of the Advisory Committee on Administrative and Budgetary Questions,² and requests the Secretary-General to provide similar information in an annex to future budget outlines;

12. *Requests* the Secretary-General to issue an annex to the report on special political missions containing an updated estimate of the total budget for special political missions for 2010-2011 for consideration by the Assembly at the beginning of the sixty-fourth session of the General Assembly based on updated projected needs and without prejudging the decisions of the relevant legislative organs of the United Nations;

13. *Reiterates its request* to the Secretary-General that he submit, in the proposed programme budget for the biennium 2010-2011, the total amount of resources that he should have at his disposal, from all resources of financing, in order to implement fully all mandated programmes and activities;

14. *Emphasizes* that the proposed budget outline should be submitted sufficiently early in order to be able to serve as a practical tool in the budget preparation process, and, in this regard, requests the Secretary-General to issue future budget outlines at least thirty days prior to their scheduled introduction, but not later than 15 November of the off-budget year.

15. *Decides* that the proposed programme budget for the biennium 2010-2011 shall contain provisions for recosting on the basis of the existing methodology.

16. *Reaffirms* that the budget outline should be submitted in accordance with the priorities set by the General Assembly;

17. *Decides* that the priorities for the biennium 2010-2011 shall be the following:

(a) Promotion of sustained economic growth and sustainable development, in accordance with relevant General Assembly resolutions and recent United Nations conferences;

(b) Maintenance of international peace and security;

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations;

18. *Notes* that the preliminary indicative estimates contained in the present budget outline do not track precisely the priorities of the General Assembly in certain areas, including in the areas of development;

19. *Requests* the Secretary-General to reflect the priorities outlined in paragraph 17 above when presenting the proposed programme budget for the biennium 2010-2011;

20. *Notes* that the budget proposal will reflect the benefit of further reviews of possible obsolete activities, additional cost-effective measures and simplified procedures and, in this regard, requests the Secretary-General to rigorously pursue this in accordance with regulation 5.6 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,³ and established practices.

21. *Decides* that the contingency fund shall be set at the level of 0.75 per cent of the preliminary estimate, namely, at 36,532,900 dollars, that this amount shall be in addition to the overall level of the preliminary estimate, and that it shall be used in accordance with the procedures for the use and operation of the contingency fund.

³ ST/SGB/2000/8.



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Agenda item 118

Programme budget for the biennium 2008-2009

Draft decision submitted by the Chairman following informal consultations

Programme budget implications relating to the proposed programme budget for the biennium 2008-2009

A. Towards an arms trade treaty: establishing common international standards for the import, export and transfer of conventional arms

Programme budget implications of draft resolution A/C.1/63/L.39

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,² decides to inform the General Assembly that, should it adopt draft resolution A/C.1/63/L.39, additional resources in the total amount of \$1,225,900 would be required under section 2, General Assembly and Economic and Social Council affairs and conference management (\$1,181,000), and section 28D, Office of Central Support Services (\$44,000), of the programme budget for the biennium 2008-2009. These additional appropriations for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operations of the contingency fund.

B. Situation of human rights in Myanmar

Programme budget implications of draft resolution A/C.3/63/L.33

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General³ and the related report of the

¹ A/C.5/63/10.

² A/63/621.

³ A/C.5/63/12.



Advisory Committee on Administrative and Budgetary Questions,⁴ decides to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.33, additional requirements in the amount of \$753,200 would be required under section 3, Political affairs, of the programme budget for the biennium 2008-2009 for the continued efforts of the good offices of the Secretary-General relating to the situation in Myanmar. Approval for those requirements is being sought in the context of the report of the Secretary-General on estimates in respect of special political missions, good offices and other political initiatives authorized by the Assembly and/or the Security Council in documents A/63/346 and Add.1, and Add.1/Corr.1.

C. Committee on the Rights of the Child

Programme budget implications of draft resolution A/C.3/63/L.46/Rev.1 (as orally revised)

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General⁵ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁶ decides to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.46/Rev.1 (as orally revised), additional requirements amounting to \$513,100 would be required under section 2, General Assembly and Economic and Social Council affairs and conference management, of the programme budget for the biennium 2008-2009. This additional appropriation for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operations of the contingency fund.

D. International Convention on the Elimination of All Forms of Racial Discrimination

Programme budget implications of draft resolution A/C.3/63/L.53/Rev.1

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General⁷ and the related report of the Advisory Committee on Administrative and Budgetary Questions,⁸ decides to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.53/Rev.1, additional resources in the amount of \$379,900 would be required under section 2, General Assembly and Economic and Social Council affairs and conference management, of the programme budget for the biennium 2008-2009. These additional appropriations for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operations of the contingency fund.

⁴ A/63/614.

⁵ A/C.5/63/13.

⁶ A/63/624.

⁷ A/C.5/63/14.

⁸ A/63/617.

E. Request for an advisory opinion of the International Court of Justice on whether the unilateral declaration of independence of Kosovo is in accordance with international law

Programme budget implications of General Assembly resolution 63/3

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General⁹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁰ decides to inform the General Assembly that the adoption of resolution 63/3 will entail additional requirements amounting to some \$435,000 in respect of the International Court of Justice. Efforts will be made to accommodate the estimated additional requirements of \$130,000 in 2009 within the programme budget for the biennium 2008-2009, and actual expenditures will be reported in the context of the second performance report for the same biennium. The remaining requirements of \$305,000 for the biennium 2010-2011 will be considered in the context of the proposed programme budget for that biennium.

F. Rights of the Child

Programme budget implications of General Assembly resolution A/C.3/63/L.16/Rev.1

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General¹¹ and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹² decides to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.16/Rev.1, additional resources in the amount of \$2,175,700 gross (\$1,949,800 net) would arise under section 1, Overall policymaking, direction and coordination (\$1,758,600), section 28D, Office of Central Support Services (\$191,200), and section 35, Staff assessment (\$225,900), to be offset by the same amount under Income section 1, Income from staff assessment, of the programme budget for the biennium 2008-2009. These appropriations for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operation of the contingency fund.

⁹ A/C.5/63/15.

¹⁰ A/63/619.

¹¹ A/C.5/63/16.

¹² A/63/623.

G. Global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action

Programme budget implications of draft resolution A/C.3/63/L.51/Rev.1

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General¹³ and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁴ decides to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.51/Rev.1, an additional amount of \$570,400 would be required under section 2, General Assembly and Economic and Social Council affairs and conference management, of the programme budget for the biennium 2008-2009. This additional appropriation for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operations of the contingency fund.

H. Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus

Programme budget implications of draft resolution A/63/L.57

The Fifth Committee, having considered the statement of programme budget implications submitted by the Secretary-General¹⁵ and the related report of the Advisory Committee on Administrative and Budgetary Questions,¹⁶ decides to inform the General Assembly that, should it adopt draft resolution A/63/L.57, a detailed statement of programme budget implications would be submitted to the General Assembly for its consideration during its current session as soon as specific information on the format and modalities of the Conference is made available.

¹³ A/C.5/63/L.17.

¹⁴ A/63/618.

¹⁵ A/C.5/63/L.19.

¹⁶ A/63/625.

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L.28**

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Agenda items 117 and 128

Review of the efficiency of the administrative and
financial functioning of the United Nations

Report on the activities of the Office of Internal
Oversight Services

Draft resolution submitted by the Chairman following informal consultations

Reports of the Office of Internal Oversight Services on its activities

The General Assembly,

I

Activities of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 59/272 of 23 December 2004 and 60/259 of 8 May 2006,

Having considered the reports of the Office of Internal Oversight Services on its activities¹ and the related note by the Secretary-General,² as well as the related section of the annual report of the Independent Audit Advisory Committee,³

1. *Reaffirms* its primary role in the consideration of and action taken on reports submitted to it;

2. *Also reaffirms* its oversight role and the role of the Fifth Committee in administrative and budgetary matters;

3. *Further reaffirms* the independence and the separate and distinct roles of the internal and external oversight mechanisms;

4. *Notes with appreciation* the work of the Independent Audit Advisory Committee;

¹ A/63/302 (Part I) and Add.1.

² A/63/302 (Part I)/Add.2.

³ A/63/328 (sect. III.A, B and C).



5. *Recalls* its resolution 61/275 of 29 June 2007, in which it adopted the terms of reference of the Independent Audit Advisory Committee;

6. *Takes note* of the reports of the Office of Internal Oversight Services on its activities¹ and the related note by the Secretary-General;²

7. *Stresses* the importance of full implementation of accepted recommendations of the Office of Internal Oversight Services, and requests the Secretary-General to ensure that complete information is provided on the implementation of those recommendations and, where applicable, in cases where full implementation has not been achieved, detailed reasons therefor;

8. *Requests* the Secretary-General to ensure that all relevant resolutions, such as resolutions on peacekeeping operations relating to cross-cutting issues, are brought to the attention of relevant managers, and that the Office of Internal Oversight Services also take those resolutions into account in the conduct of its activities;

9. *Also requests*, in this regard, the Secretary-General to ensure that all relevant resolutions pertaining to the work of the Office of Internal Oversight Services are brought to the attention of the relevant managers;

10. *Takes note* of the recommendations contained in the related section of the annual report of the Independent Audit Advisory Committee in respect of the Office of Internal Oversight Services,³ and requests the Secretary-General to ensure the full implementation of those recommendations, taking into account the provisions of its resolutions 48/218 B, 54/244 and 59/272;

11. *Encourages* the Organization's internal and external oversight bodies to enhance the level of their cooperation with one another, such as joint work-planning sessions, without prejudice to their respective independence;

12. *Notes* paragraph 17 of the Independent Audit Advisory Committee report, and recalls that one of the responsibilities of the Independent Audit Advisory Committee, according to its terms of reference, is to advise the General Assembly on the effectiveness, efficiency and impact of the audit activities and other oversight functions of the Office of Internal Oversight Services;

13. *Also notes* that the five year non-renewable term of the Under-Secretary-General for Internal Oversight Services will expire in July 2010, and in this respect urges the Secretary-General to ensure that timely arrangements are made to find a successor in full conformity with the provisions contained in paragraph 5 (b) of its resolution 48/218 B.

II

Investigations and the Procurement Task Force of the Office of Internal Oversight Services

Recalling its resolutions 48/218 B of 29 July 1994, 54/244 of 23 December 1999, 57/282, section IV, of 20 December 2002, 59/272 of 23 December 2004, 59/287 of 13 April 2005, 61/245 of 22 December 2006, 61/275 and 61/279 of 29 June 2007, 62/234 of 22 December 2007 and 62/247 of 3 April 2008,

Having considered the reports of the Secretary-General on information requested in paragraph 17 of its resolution 62/247⁴ and on information-sharing practices between the United Nations and national law enforcement authorities, as well as referrals of possible criminal cases related to United Nations staff, United Nations officials and experts on mission,⁵ the report of the Office of Internal Oversight Services on the activities of the Procurement Task Force for the period from 1 July 2007 to 31 July 2008,⁶ the report of the Board of Auditors on the activities of the Procurement Task Force,⁷ the related notes by the Secretary-General transmitting his comments thereon⁸ and the related reports of the Advisory Committee on Administrative and Budgetary Questions,⁹

1. Takes note of the report of the Secretary-General on information requested in paragraph 17 of General Assembly resolution 62/247;⁴

2. Also takes note of the report of the Secretary-General on information-sharing practices between the United Nations and national law enforcement authorities, as well as referrals of possible criminal cases related to United Nations staff, United Nations officials and experts on mission;⁵

3. Further takes note of the report of the Office of Internal Oversight Services on the activities of the Procurement Task Force for the period from 1 July 2007 to 31 July 2008,⁶ the report of the Board of Auditors on the activities of the Procurement Task Force⁷ and the related notes by the Secretary-General transmitting his comments thereon;⁸

4. Endorses the conclusions and recommendations contained in the reports of the Advisory Committee on Administrative and Budgetary Questions,⁹ subject to provisions contained in the present resolution;

5. Takes note of the work of the Procurement Task Force;

6. Emphasizes its commitment to preventing and deterring fraud and malfeasance within the Organization and recognizes that such efforts cannot be sustained in the long term by an ad hoc body;

7. Recalls the ad hoc nature of the Procurement Task Force;

8. Notes the intention of the Secretary-General to transfer the remaining caseload of the Procurement Task Force of the Office of Internal Oversight Services to the Investigations Division of that Office at the beginning of 2009;

9. Requests the Secretary-General to ensure that the Office of Internal Oversight Services has the expertise and capacity within its approved structure to effectively investigate allegations of fraud, corruption and misconduct in procurement;

⁴ A/63/369.

⁵ A/63/331.

⁶ A/63/329.

⁷ A/63/167.

⁸ A/63/329/Add.1 and A/63/167/Add.1.

⁹ A/63/492 and A/63/490.

10. *Takes note of paragraph 12 of the report of the Advisory Committee on Administrative and Budgetary Questions*¹⁰ with regard to the specific element of human resources;

11. *Emphasizes article 101 of the United Nations Charter, reiterates section II of its resolution 61/244 of 22 December 2006, and requests the Secretary-General to ensure the full implementation of the relevant provisions of the Staff Regulations and Rules of the United Nations governing the recruitment of United Nations staff;*

12. *Reiterates that deliberate management decisions to keep a certain number of posts vacant should not be taken, as such action makes the budget process less transparent and the management of human and financial resources less efficient;*

13. *Expresses concern over a number of vacancies in the Investigations Division of the Office of Internal Oversight Services since the beginning of 2008, and requests the Secretary-General to make every effort to fill those vacancies as a matter of priority, in accordance with the existing relevant provisions governing recruitment in the United Nations;*

14. *Stresses that any changes involving administrative and financial implications shall be subject to the review and approval of the General Assembly in accordance with established procedures, including regulation 2.9 of the Financial Regulations and Rules of the United Nations;*¹¹

15. *Recognizes that investigations of fraud, corruption and misconduct in procurement are often time sensitive;*

16. *Recalls paragraph 18 of its resolution 62/247, in which it requested the Secretary-General to prepare for its consideration and approval, in close cooperation with the Office of Internal Oversight Services, a report providing detailed information on terms of reference with regard to the proposed comprehensive review of investigations in the United Nations before the General Assembly decides on the necessity of such a review, taking into account the role and mandate of the Office of Internal Oversight Services as established in its resolution 48/218 II, the framework for investigation adopted in section IV of its resolution 57/282 and in its resolution 59/287, the reform of the system of administration of justice, the decisions of the Assembly to strengthen the investigation function of the Office of Internal Oversight Services and its decisions on the accountability framework, results-based management, enterprise risk management and the internal control framework;*

17. *Stresses that the Office of Internal Oversight Services, in the conduct of its investigations, should fully address and respect the due process rights of staff concerned;*

18. *Notes the work by the Office of Internal Oversight Services to develop a comprehensive investigation manual, revise and expand the key standard operating procedures for investigations and develop a comprehensive investigation learning programme for managers and staff on the investigative process, and stresses the*

¹⁰ A/63/490.

¹¹ ST/SGB/2003/7.

importance of that work being completed and made available to all United Nations personnel as soon as possible;

19. *Requests* the Secretary-General to prepare as soon as possible standardized and consolidated rules and procedures applicable to all investigations in the United Nations other than the investigations conducted by the Office of Internal Oversight Services, and to ensure that such rules and procedures are made available to all United Nations personnel and to provide information thereon to the General Assembly at its sixty-fourth session, without prejudice to paragraph 18 of its resolution 62/247;

20. *Stresses* the importance of effective implementation, including referrals to national authorities and recovery actions where appropriate, of the accepted recommendations of the Office of Internal Oversight Services, as well as of effective coordination between that Office and other parts of the Secretariat in this regard.



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Agenda item 117

Review of the efficiency of the administrative and
financial functioning of the United Nations

Draft decision submitted by the Chairman

Questions deferred for future consideration

The General Assembly decides to defer until the resumed part of its sixty-third session consideration of the following agenda items and related documents:

Item 117: Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Secretary-General on the Secretariat's accountability framework, enterprise risk management and internal control framework, and results-based management framework¹

Report of the Office of Internal Oversight Services on the review of results-based management at the United Nations²

Note by the Secretary-General transmitting the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process³

Note by the Secretary-General transmitting his comments on the report of the Joint Inspection Unit on results-based management in the United Nations in the context of the reform process⁴

Item 118: Programme budget for the biennium 2008-2009

Report of the Secretary-General on the contingent liability reserve for the United Nations Postal Administration⁵

¹ A/62/701 and Corr.1 and Add.1.

² A/63/268.

³ A/61/805.

⁴ A/62/704.

⁵ A/63/320.



Report of the Advisory Committee on Administrative and Budgetary Questions⁶

Note by the Secretary-General transmitting the report of the Joint Inspection Unit on a common payroll for United Nations system organizations⁷

Note by the Secretary-General transmitting his comments and those of the United Nations System Chief Executives Board for Coordination on the report of the Joint Inspection Unit on a common payroll for United Nations system organizations⁸

Item 122: Scale of assessments for the apportionment of the expenses of the United Nations

Reports of the Committee on Contributions⁹

Reports of the Secretary-General on multi-year payment plans¹⁰

⁶ A/63/568.

⁷ A/60/582.

⁸ A/60/582/Add.1.

⁹ *Official Records of the General Assembly, Sixty-second Session, Supplement No. 11 (A/62/11);* *ibid.*, Sixty-third Session, Supplement No. 11 (A/63/11).

¹⁰ A/62/70 and A/63/68.